



Federal Communications Commission  
Washington, D.C. 20554

December 4, 2014

*Also transmitted via e-mail to Pastor Smith c/o Mr. Vince Anderson*

Pastor James Garland Smith  
c/o Mr. Vince Anderson  
Word of Life Full Gospel Baptist Church  
P.O. Box 8482  
Monroe, LA 71211

Re: Case Identifier: CGB-CC-1350  
CG Docket No. 06-181  
Petition for Closed Captioning Exemption  
Request for Supplemental Information

Dear Pastor Smith:

This letter concerns your Petition for exemption from the Federal Communications Commission's (FCC's) closed captioning requirements. After reviewing your Petition, the Consumer and Governmental Affairs Bureau (Bureau) has determined that additional information, as set forth below, is required to enable us to determine whether the programming that is the subject of your Petition should be exempted from the FCC's closed captioning requirements because captioning such programming would be economically burdensome to your organization.

Specifically, your Petition included information about the impact of captioning on your operation and program, described your overall type of operations, and provided some information on captioning quotes and income and expenses. We conclude, however, that because your Petition is missing required information, we cannot take further action on it.

If you wish for your Petition to receive further consideration for a closed captioning exemption, you must supplement your Petition by providing us with the information described below **by January 5, 2015**, which is 30 days from the date of this letter:

- Name of the programming for which an exemption is requested. Provide the specific name of each program for which you request an exemption. Petitions that request an exemption for an entire channel of video programming must identify the channel for which an exemption is requested.

*The Petition indicates that the program is a morning worship service, but does not specify the name of the program. You must provide us with the specific name of the program. Is the name of the program "Morning Worship Service"?*

- The nature and cost of the closed captions for the programming. Provide information about your organization's costs associated with closed captioning each specific program for which you are requesting an exemption, and your efforts to find companies that can provide captioning at a reasonable cost.

- Include documentation for two or more recent quotes you received from closed captioning services to provide closed captioning specifically for your program(s). "Recent" means a quote you obtained within one year of the date of your petition.

*You have satisfied this requirement. You have included a complete quote from Caption Max, based on a half-hour program. You have also included a second quote from VITAC. We can use the VITAC quote for MOV to MOV (\$100/half-hour). The rest of the quote from VITAC, however, is based on an hour long program, and as such cannot be used, as it is not specific to your half-hour program.*

- For each of these quotes, include an estimate of your annual cost to caption your program(s). For example, multiply the cost to caption each of your program episodes by the number of program episodes you expect to produce and show in one year.

*You have not satisfied this requirement. While Caption Max provided an annualization of its quote, no annualization of the VITAC quote is provided. You must provide us an annualized quote from VITAC. In addition, it is not clear what the basis is for your statement that captioning would be at least \$14,950 annually (page two of your Petition).*

- In addition to providing the quotes described above, if you have considered buying equipment to produce the closed captioning yourself, provide information about the costs to purchase and maintain the equipment and for any costs associated with hiring personnel to operate the equipment for one year.

*You have not satisfied this requirement. While you have provided information on equipment costs, we require an estimate of any annual cost associated with hiring personnel and maintaining the equipment for one year if you would like for us to consider this information.*

- Your financial resources.

- Provide information about all income and all expenses for your organization, as follows:
  - Provide a statement of all income (cash receipts) and all expenses for each of the two most recent completed calendar or fiscal years. Cash receipts include money received from all sources for your entire organization, not just the video program(s). Cash expenses include money paid for purchases, expenses, and settlement of obligations throughout the year for your entire organization, not just the video program(s). List, describe, and provide the dollar amount for each type of cash receipt (such as sales, donations, grants, earnings, revenues, dividends, or interest) and for each type of cash expense (such as wages, fees, supplies, rent, mortgage interest, depreciation, or taxes) for the two most recent completed calendar or fiscal years. Cash receipts and cash expenses must each be subtotaled. You must provide a total net dollar amount (sometimes called a surplus or deficit, or profit or loss) for all cash receipts and all cash expenses for each year. Note: In order to meet the requirement of this paragraph, you must provide this information in a stand-alone statement that explicitly lists this information. The submission of documents (such as tax returns, bank statements, or invoices) that may contain some of this information, but which does not explicitly list this information will not satisfy this requirement.

*You have not satisfied this requirement. We require a list of income and expenses broken down by category, not by month, for each year. In addition, for each year we require a total of both income and expenses, which was not provided. We also require that your total expenses be deducted from your total income in order to provide us with your total net income, or loss, for the two most recent completed calendar or fiscal years.*

- Provide audited financial statements or an accountant's review or compilation of financial statements for the two most recent completed calendar or fiscal years. If such statements have not been prepared by or for you or your organization, provide complete federal income tax returns or tax-exempt information returns, including all schedules and attachments, for your organization for the two most recent completed calendar or fiscal years, if such returns were filed. If your organization is a sole proprietorship, provide complete personal federal tax returns, including all schedules and attachments, for the two most recent completed calendar or fiscal years for the sole proprietor. If your organization is a Subchapter S corporation, limited liability company (LLC), professional corporation (PC), or partnership, in addition to the organization's tax returns, provide the complete personal federal tax returns, including all schedules and attachments, for the two most recent completed calendar or fiscal years for the shareholders or partners. Redact (black out) sensitive information, such as account numbers and social security numbers, before submitting personal tax returns or other documentation. If none of these documents have been prepared by or for you or your organization, you must provide a written statement to that effect.

*You have not satisfied this requirement. If no audited financial statements or tax returns have been prepared for Word of Life Full Gospel Baptist Church, please provide a statement to that effect, such as "No audited financial statements or tax returns have been prepared for Word of Life Full Gospel Baptist Church." (Your statement "No yearly audited financial statements are required" is not sufficient.)*

- Provide information about the current assets and current liabilities of your overall organization, as follows:
  - Provide a statement of all current assets and current liabilities of the overall organization as of the last day of the two most recent completed calendar or fiscal years. Current assets and current liabilities must each be totaled. List, describe, and provide the dollar amount for each type of current asset and current liability so listed. This requirement may be satisfied by providing complete balance sheets that identify current assets and current liabilities as of the last days of the two most recent completed calendar or fiscal years. Balance sheets that do not identify current assets and current liabilities do not satisfy this requirement. If you have no current liabilities, provide a statement to that effect.
- Current assets are any asset (or resource) as of the last day of the calendar or fiscal year that can be converted into cash within the following year.
  - Examples of current assets for an individual or sole proprietor: cash; checking accounts; savings accounts; investment accounts including money market accounts; certificates of deposit and bonds that will mature within one year; stocks; and trust/endowment account amounts available for that year.

- Examples of current assets for a corporation: cash; accounts receivable; inventory; marketable securities; and prepaid expenses.
- Current liabilities are obligations (or debts) as of the last day of the calendar or fiscal year that must be paid within the following year.
  - Examples of current liabilities for an individual or sole proprietor: any loans (principal and interest) and mortgage payments (principal, interest, taxes, and insurance) due to be paid within one year; the balance of any credit cards as of the last day of the year; and unpaid bills as of the last day of the year (utility bills, and medical bills).
  - Examples of current liabilities for a corporation: accounts payable; accrued liabilities; notes payable; current portion of long-term debt; and taxes payable.

*You have not satisfied this requirement. You do provide a list of assets and monthly obligations. However, we need a list of current assets and current liabilities as of December 31, 2012 and as of December 31, 2013. Information such as bank balances as of those dates should be included. Current assets do not include property such as furniture, electronic equipment or instruments, and you do not need to include those. An example of the appropriate presentation of assets and liabilities would be a balance sheet. Please provide a balance sheet for each of the two most recent completed calendar or fiscal years.*

- Video programing distributor assistance. Verify that you have sought assistance (such as funding or services) from your video programming distributor(s) specifically for the provision of closed captioning on your programming. A distributor is any TV broadcast station, cable provider, or satellite system that shows your program(s). State whether you have asked your distributor(s) to help you provide captions, whether this request was accepted or rejected, and, if accepted, describe the assistance that each distributor has offered to provide.

*You have not satisfied this requirement. You state that "[t]here is no closed-captioning assistance provided by the distributor (television station) since it is considered as paid programming." We need a statement that the church has asked the television station for this assistance and that the television station has refused to provide assistance.*

- Additional sponsorships. Verify that you have sought additional sponsorships (other than from your program distributor) or other sources of revenue specifically for the provision of closed captioning on your programming. State your efforts to obtain such revenue, and whether these requests were accepted or rejected. If rejected, state whether you do not otherwise have the means to provide captioning. If accepted, describe the assistance that each sponsor has offered to provide. If your organization is precluded from seeking outside assistance or you cannot solicit and/or accept such sponsorships, provide the reason why you are unable to do so.

*You have not satisfied this requirement. You state that "[a]ppeals to the public are requested during the broadcast of the program to assist in the funding of the program." We need a statement that the church has requested assistance specifically to help with the captioning of the program.*

- Affidavit or declaration. Your submission must contain a detailed, full showing, supported by a signed and sworn affidavit or signed declaration made under penalty of perjury attesting to the



truthfulness and accuracy of the information and representations contained in your submission. An affidavit is a written statement made under oath, before an official who is authorized to administer oaths, such as a notary public or county clerk. A declaration is a written statement made under penalty of perjury, such as "I declare under penalty of perjury that the information contained in this submission is true and correct." (See 47 C.F.R. § 1.16.) The affidavit or declaration must be dated.

*You provided an affidavit, but it was not signed before an official authorized to administer oaths. The "bar roll number" provided is not currently assigned, and there is no notary seal. You will need to provide a new affidavit or declaration, attesting to the truthfulness and accuracy of BOTH the original petition and the supplemental information. Remember, a notary is not needed. This requirement can be met by a simple declaration made under penalty of perjury, such as "I declare under penalty of perjury that the information contained in the original petition for Word of Life Full Gospel Church and this supplemental submission is true and correct." You must include a date and signature.*

You may also provide other information that you deem relevant to our determination of your exemption request pertaining to the impact that captioning will have on your program or programming activities and any available alternatives that might constitute a reasonable substitute for the closed captioning requirements including, but not limited to, text or graphic display of the content of the audio portion of the programming.

Because of the public nature of FCC proceedings, your submission, as well as any supporting financial or other information provided, will be available for inspection by the general public. If your submission contains some specific information that you would like not to be made routinely available for public inspection, you may request its "confidential treatment", pursuant to FCC rules. (See 47 C.F.R. § 0.459.) If you seek such treatment, you must identify the *specific* information which you would not like to be made available to the general public and provide the basis for your request, for example, that the information is proprietary financial information, contains a trade secret, or is legally privileged. Also describe how disclosing the information to the general public may cause you substantial competitive harm. You must also submit a second version of your submission with the confidential information redacted (removed or blacked out). This second version must be submitted along with your request for confidential treatment. The redacted version (*i.e.*, the version that does not contain the confidential information) will be disclosed publicly. If your request for confidential treatment is granted, the "public version" of your submission must still contain sufficient documentation to support your claim that closed captioning would be economically burdensome. This documentation is needed so that members of the public have notice of the basis for your exemption request and can comment on its merits.

If the Bureau determines that your Petition, as supplemented by your response to this letter, provides sufficient information upon which to make a determination of whether or not to grant a closed captioning exemption, we will place your Petition on public notice under Docket No. 06-181 at <http://fjallfoss.fcc.gov/ecfs>. Members of the public will then have 30 days to file comments on and/or oppositions to your Petition, including the supplemental information you have provided in response to this letter, after which you will have 20 days to respond. At the end of this timeframe, the Bureau will review your Petition, along with any comments and responses received, to determine whether you have demonstrated that providing closed captions would be economically burdensome. If Bureau denies your Petition, you will have 90 days from the date of your notification of the denial to begin captioning.

**If you do not supplement your Petition with all of the updated information and documentation requested in this letter within 30 days of the date of this letter, we will conclude that you have failed to support your exemption request with adequate explanation and evidence, and**

**will dismiss your Petition. In the event of such dismissal, your organization will be required to begin providing closed captioning for your program(s) within 90 days of the date of our notification to you that your Petition has been dismissed.**

If you have questions pertaining to this letter or the information and materials requested herein, please contact the FCC's Disability Rights Office at [captioningexemption@fcc.gov](mailto:captioningexemption@fcc.gov).

A handwritten signature in black ink, appearing to read 'Elaine Gardner', is positioned above the printed name.

**Elaine Gardner**  
Attorney, Disability Rights Office  
Consumer and Governmental Affairs Bureau

## **Instructions for Filing a Supplement to a Closed Captioning Exemption Petition**

As of April 30, 2014, you must send the FCC your supplemental information by e-mail to [captioningexemption@fcc.gov](mailto:captioningexemption@fcc.gov). Petitions and supplemental materials may not be filed directly on the FCC's Electronic Comment Filing System (ECFS) or by U.S. mail. At this time, the FCC's e-mail system does not accept attachments in the form of .ZIP files or file sizes larger than 13.3 megabytes. If a petitioner has concerns that its file size will exceed this limitation, please contact [captioningexemption@fcc.gov](mailto:captioningexemption@fcc.gov). Because the FCC will upload petitions and any supporting information and documentation to ECFS, petitioners must follow the ECFS document format guidelines (<http://apps.fcc.gov/ecfs/userManual/upload/documents.jsp>) when sending petitions, supporting information, and documentation via e-mail. For more information about this electronic filing procedure, visit <http://www.fcc.gov/encyclopedia/economically-burdensome-exemption-closed-captioning-requirements>.

**You must include your case identifier number, which is located at the top of this letter, and CG Docket Number 06-181 in all correspondence with the FCC regarding your petition.**